FOR OHF USE

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2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0045534

Facility Name: Forest Villa Nrsg & Rehab Ctr

Address: 6840 W. Touhy (Number) Niles (City) 60648 (Zip Code)

County: Cook

Telephone Number: (847) 647-8994 **Fax #** (847) 647-0500

IDPA ID Number: 364481724001

Date of Initial License for Current Owners: 12/01/01

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 236 - 1111

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/03 to 12/31/03 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title) Richard S. Sgarlata, C.P.A.
(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 236-1111 Fax # (847) 236-1155

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	212	Skilled (SNF)	212	77,380	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	212	TOTALS	212	77,380	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	4,448	1,417	6,975	12,840	8
9	SNF/PED					9
10	ICF	32,622	9,480	1,235	43,337	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	37,070	10,897	8,210	56,177	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.60%

D. How many bed-hold days during this year were paid by Public Aid? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 12/01/01

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 12/01/01 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 212 and days of care provided 6,975

Medicare Intermediary AdminiStar Federal

IV. ACCOUNTING BASIS

ACCRUAL	MODIFIED CASH*	CASH*
[X]	[ ]	[ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/03 Fiscal Year: 12/31/03

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	270,762	46,366	10,098	327,226		327,226		327,226			1
2	Food Purchase		271,718		271,718	(59,313)	212,406	(1,086)	211,320			2
3	Housekeeping	235,959	30,240		266,199		266,199		266,199			3
4	Laundry	95,184	46,021		141,205		141,205		141,205			4
5	Heat and Other Utilities			182,932	182,932		182,932	(8,016)	174,916			5
6	Maintenance	74,880	23,237	58,986	157,103		157,103	(4,742)	152,361			6
7	Other (specify):*							(30)	(30)			7
8	**TOTAL General Services**	676,785	417,582	252,016	1,346,383	(59,313)	1,287,071	(13,873)	1,273,197			8
	B. Health Care and Programs											
9	Medical Director			54,000	54,000		54,000		54,000			9
10	Nursing and Medical Records	2,806,353	197,674	33,916	3,037,943		3,037,943	147	3,038,090			10
10a	Therapy	117,511		1,148	118,659		118,659		118,659			10a
11	Activities	116,196	24,778	3,419	144,393		144,393		144,393			11
12	Social Services	158,985		4,730	163,715		163,715		163,715			12
13	Nurse Aide Training											13
14	Program Transportation			3,273	3,273		3,273	2	3,275			14
15	Other (specify):*							18	18			15
16	**TOTAL Health Care and Programs**	3,199,045	222,452	100,486	3,521,983		3,521,983	167	3,522,150			16
	C. General Administration											
17	Administrative	81,824		218,000	299,824		299,824	(126,019)	173,805			17
18	Directors Fees											18
19	Professional Services			94,510	94,510		94,510	1,334	95,844			19
20	Dues, Fees, Subscriptions & Promotions			162,935	162,935		162,935	(121,843)	41,092			20
21	Clerical & General Office Expenses	73,230	59,614	165,218	298,062		298,062	3,439	301,501			21
22	Employee Benefits & Payroll Taxes			539,504	539,504	59,313	598,817	(0)	598,816			22
23	Inservice Training & Education											23
24	Travel and Seminar			21,459	21,459		21,459	(16,674)	4,785			24
25	Other Admin. Staff Transportation			4,826	4,826		4,826	227	5,053			25
26	Insurance-Prop.Liab.Malpractice			147,963	147,963		147,963	471	148,434			26
27	Other (specify):*							32,152	32,152			27
28	**TOTAL General Administration**	155,054	59,614	1,354,415	1,569,083	59,313	1,628,396	(226,913)	1,401,482			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,030,884	699,648	1,706,917	6,437,449		6,437,449	(240,620)	6,196,829			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr #0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			97,107	97,107		97,107	(9,112)	87,995			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			70,346	70,346		70,346	(70,346)	(0)			32
33	Real Estate Taxes			254,297	254,297		254,297		254,297			33
34	Rent-Facility & Grounds			876,789	876,789		876,789	10,843	887,632			34
35	Rent-Equipment & Vehicles			17,297	17,297		17,297	5,190	22,487			35
36	Other (specify):*											36
37	TOTAL Ownership			1,315,836	1,315,836		1,315,836	(63,425)	1,252,411			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		381,412	617,801	999,213		999,213	(67)	999,146			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			25,055	25,055		25,055	(17,407)	7,648			41
42	Provider Participation Fee			116,070	116,070		116,070		116,070			42
43	Other (specify):*	43,762			43,762		43,762	(43,762)	(0)			43
44	TOTAL Special Cost Centers	43,762	381,412	758,926	1,184,100		1,184,100	(61,236)	1,122,864			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,074,646	1,081,060	3,781,679	8,937,385		8,937,385	(365,281)	8,572,104			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(11,856)	30		9
10	Interest and Other Investment Income	(63,606)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(524)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(2,608)	21		18
19	Entertainment	(15,560)	24		19
20	Contributions	(5,280)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(117,703)	21		24
25	Fund Raising, Advertising and Promotional	(113,298)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(1,248)	20		28
29	Other-Attach Schedule	(92,938)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (424,622)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	59,341		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 59,341		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (365,281)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Forest Villa Nrsg & Rehab Ctr

IDF 0045534

Report Period Beginning: 01/01/03

Ending: 12/31/03

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Cable	$ (8,371)	05	1
2	Bank Charges	(3,679)	21	2
3	Sweet Shop Revenue	(17,407)	41	3
4	Record Copies	(40)	21	4
5	Jury Duty	(17)	10	5
6	Food Rebates	(561)	02	6
7	Capitalized Repairs & Maintenance	(6,365)	06	7
8	Il Llc COPE	(3,210)	20	8
9	Nonallowable Auto Lease	(1,753)	35	9
10	Nonallowable Seminar	(1,773)	24	10
11	Marketing Wages	(43,762)	43	11
12	Nonallowable Interest Expense	(6,000)	32	12
13				13
14				14
15				15
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100				100
101	**Total**	(92,938)		101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(1,086)											(1,086)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(8,371)		355									(8,016)	5
6	Maintenance	(6,365)		1,623									(4,742)	6
7	Other (specify):*			(30)									(30)	7
8	**TOTAL General Services**	(15,821)		1,948									(13,873)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(17)		164									147	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	Nurse Aide Training													13
14	Program Transportation			2									2	14
15	Other (specify):*			18									18	15
16	**TOTAL Health Care and Programs**	(17)		184									167	16
	C. General Administration													
17	Administrative			21,245	(147,264)								(126,019)	17
18	Directors Fees													18
19	Professional Services			1,334									1,334	19
20	Fees, Subscriptions & Promotions	(123,036)		1,193									(121,843)	20
21	Clerical & General Office Expenses	(124,030)		127,469									3,439	21
22	Employee Benefits & Payroll Taxes					(0)							(0)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(17,333)		659									(16,674)	24
25	Other Admin. Staff Transportation			227									227	25
26	Insurance-Prop.Liab.Malpractice			471									471	26
27	Other (specify):*			27,876	4,276								32,152	27
28	**TOTAL General Administration**	(264,399)		180,474	(142,988)	(0)							(226,913)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(280,237)		182,606	(142,988)	(0)							(240,620)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 **Report Period Beginning:** 01/01/03 **Ending:** 12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	(11,856)		2,744									(9,112)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(69,606)		(740)									(70,346)	32
33	Real Estate Taxes													33
34	Rent-Facility & Grounds			10,843									10,843	34
35	Rent-Equipment & Vehicles	(1,753)		6,943									5,190	35
36	Other (specify):*													36
37	**TOTAL Ownership**	(83,215)		19,790									(63,425)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers			(67)									(67)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops	(17,407)											(17,407)	41
42	Provider Participation Fee													42
43	Other (specify):*	(43,762)											(43,762)	43
44	**TOTAL Special Cost Centers**	(61,169)		(67)									(61,236)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(424,622)		202,329	(142,988)	(0)							(365,281)	45

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [ ] YES [X] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	$	NUCARE SERVICES CORP.	100.00%	$ 355	$ 355	15
16	V	6	REPAIRS AND MAINT.				1,623	1,623	16
17	V	7	EMPLOYEE BEN. GEN. SERV.				(30)	(30)	17
18	V	10	NURSING ADMIN.				164	164	18
19	V	14	PROGRAM TRANSPORTATION				2	2	19
20	V	15	HEALTHCARE EMPLOYEE BEN.				18	18	20
21	V	17	ADMINISTRATIVE - NON-OWNER				21,245	21,245	21
22	V	19	PROFESSIONAL FEES				1,334	1,334	22
23	V	20	FEES SUBSCRIPTIONS				1,193	1,193	23
24	V	21	CLERICAL & GENERAL				127,469	127,469	24
25	V	24	SEMINARS AND EDUCATION				659	659	25
26	V	25	ADMIN. STAFF TRAVEL				227	227	26
27	V	26	INSURANCE				471	471	27
28	V	27	EMPLOYEE BEN. GEN. ADMIN.				27,876	27,876	28
29	V	30	DEPRECIATION				2,744	2,744	29
30	V	32	INTEREST EXPENSE				(740)	(740)	30
31	V	34	BUILDING RENT				10,843	10,843	31
32	V	35	EQUIPMENT RENTAL				6,943	6,943	32
33	V	39	ANCILLARY				(67)	(67)	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 202,329	$ * 202,329	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMIN. - R. HARTMAN	$	NUCARE SERVICES CORP.	100.00%	$ 18,446	$ 18,446	15
16	V	17	ADMIN. - B. CARR				47,368	47,368	16
17	V	17	ADMIN. - D. HARTMAN				4,570	4,570	17
18	V	17	ADMIN. - E. DICKMAN				352	352	18
19	V								19
20	V	27	EMP. BEN. - R. HARTMAN				1,634	1,634	20
21	V	27	EMP. BEN. - B. CARR				2,256	2,256	21
22	V	27	EMP. BEN. - D. HARTMAN				357	357	22
23	V	27	EMP. BEN. - E. DICKMAN				29	29	23
24	V								24
25	V	17	MANAGEMENT FEES	218,000				(218,000)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 218,000			$ 75,012	$ * (142,988)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V		22	Workmans Compensation	$ 96,411	Diamond Insurance		$ 96,411	$ (0)	15
16	V									16
17	V									17
18	V									18
19	V									19
20	V									20
21	V									21
22	V									22
23	V									23
24	V									24
25	V									25
26	V									26
27	V									27
28	V									28
29	V									29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total				$ 96,411			$ 96,411	$ * (0)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Robert Hartman	Owner	Administrative	13.00%	See Attached	3.66	7.32%	NuCare Alloc	$ 18,446	17-7	1
2	Barry Carr	Owner	Administrative	42.00%	See Attached	12.50	20.83%	NuCare Alloc	47,368	17-7	2
3	David Hartman	Owner	Administrative	10.00%	See Attached	0.90	1.88%	NuCare Alloc	4,570	17-7	3
4	Eitan Dickman	Relative	Administrative	0	See Attached	0.34	0.78%	NuCare Alloc	352	17-7	4
5	Michael Harris	Owner	Administrative	17.63%	See Attached	17.50	50.00%		0		5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 70,736		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: NUCARE SERVICES CORP.
Street Address: 6677 N LINCOLN AVENUE
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (847) 933-2600
Fax Number: (847) 933-2601

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	AVAIL. CENSUS DAYS	755,108	9	$ 3,469	$	77,380	$ 355	1
2	6	REPAIRS AND MAINT.	AVAIL. CENSUS DAYS	755,108	9	15,840	(985)	77,380	1,623	2
3	7	EMPLOYEE BEN. GEN. SERV.	AVAIL. CENSUS DAYS	755,108	9	(289)		77,380	(30)	3
4	10	NURSING ADMIN.	AVAIL. CENSUS DAYS	755,108	9	1,600	1,600	77,380	164	4
5	14	PROGRAM TRANSPORTATION	AVAIL. CENSUS DAYS	755,108	9	19		77,380	2	5
6	15	HEALTHCARE EMPLOYEE BE	AVAIL. CENSUS DAYS	755,108	9	180		77,380	18	6
7	17	ADMINISTRATIVE - NON-OWN	AVAIL. CENSUS DAYS	755,108	9	207,317	202,582	77,380	21,245	7
8	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS	755,108	9	13,022		77,380	1,334	8
9	20	FEES SUBSCRIPTIONS	AVAIL. CENSUS DAYS	755,108	9	11,642		77,380	1,193	9
10	21	CLERICAL & GENERAL	AVAIL. CENSUS DAYS	755,108	9	1,243,897	1,034,436	77,380	127,469	10
11	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS	755,108	9	6,435		77,380	659	11
12	25	ADMIN. STAFF TRAVEL	AVAIL. CENSUS DAYS	755,108	9	2,216		77,380	227	12
13	26	INSURANCE	AVAIL. CENSUS DAYS	755,108	9	4,598		77,380	471	13
14	27	EMPLOYEE BEN. GEN. ADMIN	AVAIL. CENSUS DAYS	755,108	9	272,029		77,380	27,876	14
15	30	DEPRECIATION	AVAIL. CENSUS DAYS	755,108	9	26,781		77,380	2,744	15
16	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS	755,108	9	(7,220)		77,380	(740)	16
17	34	BUILDING RENT	AVAIL. CENSUS DAYS	755,108	9	105,808		77,380	10,843	17
18	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS	755,108	9	67,754		77,380	6,943	18
19	39	ANCILLARY	AVAIL. CENSUS DAYS	755,108	9	(652)	(1,593)	77,380	(67)	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,974,446	$ 1,236,040		$ 202,329	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: NUCARE SERVICES CORP.
Street Address: 6677 N LINCOLN AVENUE
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (847) 933-2600
Fax Number: (847) 933-2601

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMIN. - R. HARTMAN	AVG. HOURS WORKED	36	9	180,000	180,000	4	18,446	1
2	17	ADMIN. - B. CARR	AVG. HOURS WORKED	48	9	180,000	180,000	13	47,368	2
3	17	ADMIN. - D. HARTMAN	AVG. HOURS WORKED	8	9	40,623	40,000	1	4,570	3
4	17	ADMIN. - E. DICKMAN	AVG. HOURS WORKED	17	9	17,157	17,000	0	352	4
5										5
6	27	EMP. BEN. - R. HARTMAN	AVG. HOURS WORKED	36	9	15,944		4	1,634	6
7	27	EMP. BEN. - B. CARR	AVG. HOURS WORKED	48	9	8,574		13	2,256	7
8	27	EMP. BEN. - D. HARTMAN	AVG. HOURS WORKED	8	9	3,170		1	357	8
9	27	EMP. BEN. - E. DICKMAN	AVG. HOURS WORKED	17	9	1,411		0	29	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 446,879	$ 417,000		$ 75,012	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Diamond Insurance
Street Address: 40 Skokie Blvd - Suite 105
City / State / Zip Code: Northbrook, IL 60062
Phone Number: (847 559-1022
Fax Number: (

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	Workman's Comp Insurance	Direct Cost Alloc			$	$		$ 96,411	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 96,411	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
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17										17
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21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5	See Supplemental Schedule											5
	Working Capital											
6	LaSalle Bank		X	Working Capital	LOC			1,161,667		5.00%	64,346	6
7												7
8	See Supplemental Schedule											8
9	TOTAL Facility Related						$	$ 1,161,667			$ 64,346	9
	B. Non-Facility Related*											
10												10
11												11
12	Alloc from Nucare		X								(740)	12
13	See Supplemental Schedule										(63,606)	13
14	TOTAL Non-Facility Related						$	$			$ (64,346)	14
15	TOTALS (line 9+line14)						$	$ 1,161,667			$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 0 Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8							$	$			$	8
9												9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital											14
	B. Non-Facility Related*											
15	Interest Income		X				$	$			$ (102)	15
16	Int. Inc. Forest Villa Prop.		X								(63,504)	16
17												17
18												18
19												19
20	TOTAL Non-Facility Related										(63,606)	20

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2002 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	6,533	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	241,876	2
3. Under or (over) accrual (line 2 minus line 1).	$	235,343	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)	$	18,954	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	254,297	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
1998		8
1999		9
2000		10
2001	236,581	11
2002	239,740	12

105% of 2002 Real Estate Taxes of $239,740 = $251,727 (11,987 Increase)

$248,409 has been paid in 2003 to a totally unrelated entity. (An amount equal to the 2003 tax of $239,740 and $8,679 of the estimated increase).

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2002	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Forest Villa Nrsg & Rehab Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0045534

CONTACT PERSON REGARDING THIS REPORT : Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	10-30-317-030-0000	Long Term Care Facility	$ 100,994.61	$ 100,994.61
2.	10-30-317-044-0000	Long Term Care Facility	$ 138,744.94	$ 138,744.94
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 239,739.55	$ 239,739.55

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Forest Villa Nrsg & Rehab Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0045534

CONTACT PERSON REGARDING THIS REPORT : Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 31,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories

C. Does the Operating Entity? [ ] (a) Own the Facility [ ] (b) Rent from a Related Organization. [X] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1				$	1
2					2
3	TOTALS			$	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9								-		-	9
10								-		-	10
11								-		-	11
12								-		-	12
13								-		-	13
14								-		-	14
15								-		-	15
16								-		-	16
17								-		-	17
18								-		-	18
19								-		-	19
20								-		-	20
21								-		-	21
22								-		-	22
23								-		-	23
24								-		-	24
25								-		-	25
26								-		-	26
27								-		-	27
28								-		-	28
29								-		-	29
30								-		-	30
31								-		-	31
32								-		-	32
33								-		-	33
34								-		-	34
35								-		-	35
36								-		-	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)								67
68	Related Party Allocations (Pages 12-REP & 12A-REP)		2,441	98		123	25	549	68
69	Financial Statement Depreciation			57,869			(57,869)		69
70	TOTAL (lines 4 thru 69)		$ 2,441	$ 57,967		$ 123	$ (57,844)	$ 549	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,441	$ 57,967		$ 123	$ (57,844)	$ 549	1
2	Lights	2002	1,244		20	249	249	477	2
3	Lights	2002	2,431		20	486	486	891	3
4	Locks And Grab Rails	2002	1,574		20	157	157	236	4
5	Construction	2002	21,000		20	1,050	1,050	2,100	5
6	Ata Unit/Installation	2002	1,019		20	51	51	102	6
7	Wallcovering/Borders	2002	8,027		20			8,027	7
8	Border/Wallpaper	2002	1,280		20			1,280	8
9	Rebuild Storm Basin	2002	2,650		20	133	133	265	9
10	Carpet Tiles	2002	3,991		20	200	200	399	10
11	Canopy	2002	4,785		20	239	239	459	11
12	Canopy	2002	1,926		20	96	96	185	12
13	Sprinkler Heads/Flow Switch	2002	3,990		20	200	200	382	13
14	Furnish/Intall Sheet Vinyl	2002	8,830		20	442	442	846	14
15	Install Carpet Tiles	2002	6,240		20	312	312	598	15
16	Wallpaper/Borders	2002	11,182		20	932	932	11,182	16
17	Handrails	2002	8,708		20	435	435	835	17
18	Wallpaper Hanging	2002	4,800		20	800	800	4,800	18
19	Wallcovering/Borders	2002	711		20	119	119	711	19
20	Wallcovering For Library	2002	831		20	139	139	831	20
21	Install Recessed Lighting	2002	2,920		20	146	146	268	21
22	Reroofing	2002	29,950		20	1,498	1,498	2,621	22
23	Wallpaper Hanging	2002	1,500		20	375	375	1,500	23
24	Various Signs	2002	1,700		20	85	85	149	24
25	Canopy Consulting	2002	900		20	45	45	79	25
26	Install Vinyl Flooring	2002	6,970		20	349	349	610	26
27	Work On Dialysis Unit	2002	2,003		20	100	100	175	27
28	2 Sinks	2002	1,052		20	53	53	92	28
29	Landscape Architectural Serv.	2002	1,536		20	102	102	179	29
30	Wallcovering Corridor	2002	852		20	213	213	852	30
31	Nurse Call/Annunciator Panel	2002	1,586		20	106	106	185	31
32	Reface 99 Doors/Elev.Interior	2002	12,050		20	603	603	1,054	32
33	Install 2 Fire Dampers	2002	2,175		20	109	109	190	33
34	TOTAL (lines 1 thru 33)		$ 162,854	$ 57,967		$ 9,947	$ (48,020)	$ 43,109	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 162,854	$ 57,967		$ 9,947	$ (48,020)	$ 43,109	1
2	Dialysis Plumbing	2002	10,000		20	500	500	833	2
3	Wallpaper Hanging	2002	1,500		20	75	75	125	3
4	Wallpaper Hanging	2002	4,400		20	1,467	1,467	4,400	4
5	Electrical And Lights	2002	1,610		20	81	81	134	5
6	Float Valve/Booster Pump	2002	2,003		20	100	100	167	6
7	Install 4 Door Holders	2002	895		20	45	45	86	7
8	Computer Network	2002	2,044		20	102	102	196	8
9	Final Landscape Plan	2002	319		20	21	21	35	9
10	Installation Wallcoverings	2002	19,522		20	976	976	1,627	10
11	Window Treatments	2002	1,370		20	137	137	228	11
12	Blinds	2002	876		20	88	88	146	12
13	Electrical Installation	2002	2,147		20	107	107	179	13
14	Pull Stations/Repair Panel	2002	941		20	47	47	82	14
15	Pull Stations Nurse Call	2002	912		20	46	46	76	15
16	3 Fire Dampers	2002	2,870		20	144	144	239	16
17	New Landscaping In Front	2002	14,450		20	963	963	1,525	17
18	Sprinkler System Repair	2002	1,925		20	96	96	160	18
19	Exterior Sign & Permit	2002	6,025		20	402	402	703	19
20	Outlets	2002	2,957		20	148	148	234	20
21	Smoke Detectors	2002	798		20	40	40	63	21
22	Electric Lines For Fire Alarm	2002	742		20	37	37	59	22
23	Electric Smoke Detectors	2002	1,103		20	55	55	87	23
24	Install Splitters	2002	955		20	48	48	76	24
25	Bitumen Roof	2002	1,150		20	58	58	86	25
26	Carpet	2002	3,505		20	501	501	835	26
27	Flooring	2002	986		20	66	66	99	27
28	Sign	2002	2,794		20	279	279	396	28
29	Repair Driveway And Lot	2002	2,465		20	164	164	205	29
30	Telephone Service	2002	650		20	33	33	41	30
31	Telephone Service	2002	983		20	49	49	61	31
32	Telephone Service	2002	840		20	42	42	53	32
33	Wander Guard	2002	6,410		20	321	321	347	33
34	TOTAL (lines 1 thru 33)		$ 263,001	$ 57,967		$ 17,185	$ (40,782)	$ 56,692	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 263,001	$ 57,967		$ 17,185	$ (40,782)	$ 56,692	1
2	Skokie Paint & Wallpaper	2002	2,540		20	508	508	762	2
3	Sprinkler Work	2003	1,399		20	64	64	64	3
4	Wallpaper	2003	20,581		20	17,151	17,151	17,151	4
5	Wallpaper Installation	2003	1,200		20	700	700	700	5
6	Landscaping	2003	2,390		20	93	93	93	6
7	Wallpaper	2003	9,773		20	5,701	5,701	5,701	7
8	Irrigation System	2003	1,073		20	36	36	36	8
9	Cctv Service	2003	1,509		20	44	44	44	9
10	Telephone Service	2003	1,068		20	62	62	62	10
11	Telephone Service	2003	1,225		20	71	71	71	11
12	Wanderguard	2003	1,564		20	39	39	39	12
13	Wallpaper Installation	2003	1,350		20	675	675	675	13
14	Wallpaper Installation	2003	1,455		20	728	728	728	14
15	Wallpaper Installation	2003	2,000		20	833	833	833	15
16	Pump And Water System	2003	(2,003)		20	(100)	(100)	(100)	16
17	Wallpaper Installation	2003	1,380		20	460	460	460	17
18	Wallpaper Installation	2003	1,000		20	250	250	250	18
19	Awning	2003	3,843		20	48	48	48	19
20	Signage For Awning	2003	1,797		20	7	7	7	20
21	Cubicle Curtains	2003	998		20	25	25	25	21
22	Cctv Service	2003	802		20	13	13	13	22
23	Telephone Service	2003	857		20	29	29	29	23
24	Meeting House Companies	2003	5,594		20	47	47	47	24
25	Handrail Hardware	2003	7,245		20	151	151	151	25
26	Telephone Service	2003	922		20	61	61	61	26
27	Cctv Service	2003	938		20	31	31	31	27
28	Telephone Service	2003	999		20	17	17	17	28
29	Flooring	2003	338		20	4	4	4	29
30	Flooring	2003	370		20	6	6	6	30
31	Wanderguard	2003	3,000		20	150	150	150	31
32	Wanderguard	2003	2,314		20	29	29	29	32
33	Telephone/Wanderguard Service	2003	753		20	25	25	25	33
34	TOTAL (lines 1 thru 33)		$ 343,275	$ 57,967		$ 45,143	$ (12,824)	$ 84,904	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 343,275	$ 57,967		$ 45,143	$ (12,824)	$ 84,904	1
2	Phone System	2003	5,470		20	501	501	501	2
3	Over Bed Lights	2003	3,990		20	599	599	599	3
4	Over Bed Lights	2003	612		20	31	31	31	4
5	Name Plates	2003	625		20	10	10	10	5
6	Nurses Station, Doors	2003	16,845		20	281	281	281	6
7	Cubicle Curtains	2003	20,758		20	1,038	1,038	1,038	7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 391,575	$ 57,967		$ 47,603	$ (10,364)	$ 87,364	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		$ 391,575	$ 57,967		$ 47,603	$ (10,364)	$ 87,364	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 391,575	$ 57,967		$ 47,603	$ (10,364)	$ 87,364	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		$ 391,575	$ 57,967		$ 47,603	$ (10,364)	$ 87,364	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 391,575	$ 57,967		$ 47,603	$ (10,364)	$ 87,364	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		$ 391,575	$ 57,967		$ 47,603	$ (10,364)	$ 87,364	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 391,575	$ 57,967		$ 47,603	$ (10,364)	$ 87,364	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		$ 391,575	$ 57,967		$ 47,603	$ (10,364)	$ 87,364	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 391,575	$ 57,967		$ 47,603	$ (10,364)	$ 87,364	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		$ 391,575	$ 57,967		$ 47,603	$ (10,364)	$ 87,364	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 391,575	$ 57,967		$ 47,603	$ (10,364)	$ 87,364	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		$ 391,575	$ 57,967		$ 47,603	$ (10,364)	$ 87,364	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 391,575	$ 57,967		$ 47,603	$ (10,364)	$ 87,364	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-BLDG, Line 70 for total

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$	$		$	$	$	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Allocated from NuCare Service Corp			1997	472	12	20	24	12	147	9
10	Allocated from NuCare Service Corp			1998	413	11	20	21	10	113	10
11	Allocated from NuCare Service Corp			1999	580	50	20	29	(21)	129	11
12	Allocated from NuCare Service Corp			2000	704	18	20	35	(17)	121	12
13	Allocated from NuCare Service Corp			2001	272	7	20	14	7	39	13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-REP, Line 70 for total

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,441	$ 98		$ 123	$ (9)	$ 549	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 215,550	$ 34,308	$ 33,378	$ (930)	10	$ 63,387	71
72	Current Year Purchases	111,663	7,447	6,885	(562)	10	6,885	72
73	Fully Depreciated Assets	9,349	129	129		10	9,349	73
74								74
75	TOTALS	$ 336,562	$ 41,884	$ 40,392	$ (1,492)		$ 79,621	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 728,137	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 99,851	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 87,995	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (11,856)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 166,985	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Forest Villa Ltd

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [X] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$ 876,789			3
4	Additions							4
5	Allocation from NuCare				10,843			5
6								6
7	TOTAL				$ 887,632 **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: [ ] YES [X] NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	$
13.	/2005	$
14.	/2006	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [ ] NO

16. Rental Amount for movable equipment: $ 7,679 Description: See Attached Schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility Use	1999 Ford Van	$ 300/720	$ 7,140	17
18	Facility Use	2000 Ford Focus	325.00	1,788	18
19	Facility Use	2001 Chevy Silverado	490.00	5,880	19
20					20
21	TOTAL		$ 815.00	$ 14,808	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [X] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 256,291	$		$ 256,291	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			72,425			72,425	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			272,828			272,828	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				279,064		279,064	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supplemental					16,257	102,348		118,605	13
14	TOTAL			$		$ 617,801	$ 381,412		$ 999,213	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr **#** 0045534 **Report Period Beginning:** 01/01/03 **Ending:** 12/31/03

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/03 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 1,100	$	1
2	Cash-Patient Deposits	1,000		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,503,616		3
4	Supply Inventory (priced at)	10,000		4
5	Short-Term Investments			5
6	Prepaid Insurance	66,415		6
7	Other Prepaid Expenses	103,564		7
8	Accounts Receivable (owners or related parties)	1,279,961		8
9	Other(specify): See Attached Schedule	6,635		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,972,291	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	370,644		15
16	Equipment, at Historical Cost	316,884		16
17	Accumulated Depreciation (book methods)	(177,931)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 509,597	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,481,888	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 698,381	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	1,934		28
29	Short-Term Notes Payable	1,161,667		29
30	Accrued Salaries Payable	214,333		30
31	Accrued Taxes Payable (excluding real estate taxes)	21,447		31
32	Accrued Real Estate Taxes(Sch.IX-B)	18,954		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	(374)		35
	Other Current Liabilities(specify):			
36	See Attached Schedule	562,087		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,678,429	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,678,429	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 803,459	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,481,888	$	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 16,249	1
2	Restatements (describe):		2
3	**Prior Year Adjustments-See Attached**	639,466	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 655,715	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	147,744	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 147,744	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 803,459	24 *

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,253,184	1
2	Discounts and Allowances for all Levels	(261,913)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,991,271	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,353,840	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,353,840	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	17,407	12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	471,972	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	32,552	19
20	Radiology and X-Ray	28,010	20
21	Other Medical Services	119,356	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 669,297	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	70,102	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 70,102	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	619	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 619	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,085,129	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,346,383	31
32	Health Care	3,521,983	32
33	General Administration	1,569,083	33
	B. Capital Expense		
34	Ownership	1,315,836	34
	C. Ancillary Expense		
35	Special Cost Centers	1,068,030	35
36	Provider Participation Fee	116,070	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,937,385	40
41	**Income before Income Taxes (line 30 minus line 40)****	147,744	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 147,744	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.** **SEE ACCOUNTANTS' COMPILATION REPORT**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,697	1,798	$ 73,509	$ 40.88	1
2	Assistant Director of Nursing	1,870	1,903	53,793	28.27	2
3	Registered Nurses	43,189	46,148	1,114,425	24.15	3
4	Licensed Practical Nurses	9,904	10,553	264,074	25.02	4
5	Nurse Aides & Orderlies	109,099	114,439	1,201,339	10.50	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	10,374	10,539	117,511	11.15	8
9	Activity Director	3,063	3,274	45,973	14.04	9
10	Activity Assistants	7,345	7,735	70,223	9.08	10
11	Social Service Workers	4,022	4,527	158,985	35.12	11
12	Dietician	1,857	2,086	45,747	21.93	12
13	Food Service Supervisor					13
14	Head Cook	6,148	6,561	69,694	10.62	14
15	Cook Helpers/Assistants	19,544	20,197	155,321	7.69	15
16	Dishwashers					16
17	Maintenance Workers	5,133	5,451	74,880	13.74	17
18	Housekeepers	25,824	27,641	235,959	8.54	18
19	Laundry	11,821	12,592	95,184	7.56	19
20	Administrator	1,177	1,495	53,511	35.79	20
21	Assistant Administrator					21
22	Other Administrative	2,000	2,080	28,313	13.61	22
23	Office Manager					23
24	Clerical	5,607	6,114	73,230	11.98	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	4,230	4,445	99,213	22.32	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	1,252	1,260	43,762	34.73	33
34	TOTAL (lines 1 - 33)	275,156	290,838	$ 4,074,646 *	$ 14.01	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 10,098	01-03	35
36	Medical Director	Monthly	54,000	09-03	36
37	Medical Records Consultant	Monthly	4,128	10-03	37
38	Nurse Consultant	331	8,270	10-03	38
39	Pharmacist Consultant	Monthly	5,036	10-03	39
40	Physical Therapy Consultant	19	833	10a-03	40
41	Occupational Therapy Consultant	7	315	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	65	3,419	11-03	44
45	Social Service Consultant	89	4,730	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	511	$ 90,829		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	72	$ 3,464	10-03	50
51	Licensed Practical Nurses	345	13,018	10-03	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	417	$ 16,482		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Lisa Orzada	Administrator	0	$ 20,754
1/1/03-1/9/03			
Julie Olds	Administrator	0	32,757
6/30/03-12/31/03			
Jennifer Bebinger	Alzheimer Unit Director	0	28,313
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 81,823

B. Administrative - Other

Description	Amount
Management Fees (NuCare)	$ 218,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 218,000
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
See Attached	Legal	$ 36,410
Dan Foley, CPA	Accounting	200
FR&R	Accounting	29,583
CDW Computers	Computer	750
Giftrap Corporation	Computer	5,681
HDSI	Computer	6,821
Integrated Communications	Computer	2,203
Medi.Com	Computer	1,119
PSD Solutions	Computer	8,042
Personnel Planners	Unemploy Consult	1,099
Purchasing Plus	Purchasing	550
See Supplemetal Schedule		2,053
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 94,510

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 53,813
Unemployment Compensation Insurance	23,322
FICA Taxes	311,697
Employee Health Insurance	121,600
Employee Meals	59,313
Illinois Municipal Retirement Fund (IMRF)*	
Employee Benefits	28,573
Life Insurance	499
TOTAL (agree to Schedule V, line 22, col.8)	$ 598,816

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 200
Advertising: Employee Recruitment	14,695
Health Care Worker Background Check	
(Indicate # of checks performed 55)	530
Advertising & Promotion	113,298
Subscriptions	1,019
Yellow Page Advertising	1,248
Misc Dues	10,199
License & Fees	13,256
See Supplemental Schedule	1,193
Less: Public Relations Expense	( )
Non-allowable advertising	(113,298)
Yellow page advertising	(1,248)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 41,092

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	4,127
Allocated from NuCare	659
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,786

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	None		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg & Rehab Ctr # 0045534 Report Period Beginning: 01/01/03 Ending: 12/31/03

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **ICLTC $11,964**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **18,164** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **116,070**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **59,313** Has any meal income been offset against related costs? **N/A** Indicate the amount. $ **0**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100% of line 14**
d. Have vehicle usage logs been maintained? **No**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **N/A** If no, please explain. **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.